



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, 6 जून, 1995/16 ज्येष्ठ, 1917

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 3 जून, 1995

संख्या ई० एक्स० एन०-एफ० (12) 1/95.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण खण्ड अधिनियम, 1969 की धारा 20 के साथ पठित हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) की धारा 42-बी० द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राजपत्र (असाधारण) के तारीख 12 फरवरी, 1992 के अं० में प्रकाशित और समय-समय पर यथा संशोधित इस विभाग की अधिसूचना संख्या 1-12/73-ई० एण्ड० टी०-III तारीख 7 फरवरी, 1992 में (जिसे इसमें इसके पश्चात "उक्त अधिसूचना कहा जाएगा) तुरन्त प्रभाव से निम्नलिखित संशोधन करते हैं, अर्थात् :—

संशोधन

1. उक्त अधिसूचना के पैरा 1 में विद्यमान खण्ड (I) और (II) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

- (i) for a period of 10 years from the date of commencement of production by a new industrial unit, no tax shall be levied on the sale, to the following entrepreneur of goods (other

than the goods specified in item 25 and 34 of the Schedule 'A' appended to the Act), specified in their certificates of registration, for use by them.—

(a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter-State trade or commerce; and

(b) in the processing or packing of goods referred to in (a), for sale:—

1. Agriculture-Horticulture produce based industries, except Breweries, Distilleries non-fruit based wineries and Bottling Plant (both for Country Liquor and Indian made Foreign Liquor).
2. Electronic Industrial Units situated in Himachal Pradesh including Computer Software and Electronic Assembly Units where value addition in assembling is 25% or more but excluding:—
 - (i) T. V. Assembly units ;
 - (ii) Radio Assembly units ;
 - (iii) V. C. R./V. C. P. Assembly Units ; and
 - (iv) Other units where value addition in assembling is less than 25%.
3. Herbal produce based industries and Aromatic industries.
4. Wool based industries (including Angora wool).
5. Sericulture based industries:

Provided that such concession shall also apply to the sale of such goods to the existing and eligible entrepreneur, falling in any of these five specified categories of industries, for the remaining or un-expired part of the period of 10 years, reckoned from the date of commencement of production by them, if the concerned entrepreneur is already registered as such for this purpose under the Act ;

(ii) the tax shall levied and paid at the rate of one paise in a rupee, on the sale to an entrepreneur (other than an entrepreneur of the industrial unit specified in clause (i) of para 1 of this notification) of goods, (other than those specified in items 25 and 34 of the Schedule 'A' appended to the Act) specified in his certificate of registration, for use by him.—

(a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh or (ii) for sale in the course of inter-State trade or commerce; and

(b) in the processing or packing of goods referred to in (a), for sale.

Explanation.—in clause (ii), the tax of the rate of one paise in a rupee shall be levied and paid on the sale to an entrepreneur of old and new industrial unit ;

Provided that no tax shall be levied at the subsequent stage when such entrepreneur (ancillary unit) after purchasing the goods at concessional rate of tax of one paise in a rupee, manufactures the goods and sells the goods so manufactured (other than those specified in items 25 and 34 of the Schedule 'A' appended to the Act), by him to another entrepreneur, for use by such another entrepreneur in the manufacture in Himachal Pradesh of any goods (a) for sale in the State of Himachal Pradesh, or (b) for sale in the course of inter-State trade or commerce,—

(a) if the manufactured goods purchased are specified for such use in the certificate of registration of the purchasing entrepreneur ; and

(b) if he, in addition to complying with all the restrictions and conditions specified in para 2 of this notification, furnishes a certificate in Form S. T. XXV-C (as appended to this notification) to the selling dealer, who shall furnish the same along with his return in Form S. T. VIII to the appropriate Assessing Authority”.

2. उक्त अधिसूचना के पैरा 2 में विद्यमान खण्ड (i) के उप खण्ड (c) और (e) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा अर्थात :—

“(c) the goods sold are duly specified in the certificate of registration of the purchasing entrepreneur for use by him.—

(a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter-State trade or commerce; and

(b) in the processing or packing of goods referred to in (a), for sale;

(e) in respect of such sales the selling registered dealer has fully satisfied himself that the goods being sold by him are specified in the certificate or registration of the purchasing registered dealer for use by him:—

(a) as raw material in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter-State trade or commerce; and

(b) in the processing or packing of goods referred to in (a), for sale,

and that such selling dealer at the time of furnishing his return in Form S.T. VIII appends there to a certificate in Form S.T. XXV-A, or S.T. XXV-B, (as appended to this notification) or S.T. XXV-C, as the case may be duly filled in and signed by the eligible entrepreneur (dealer) purchasing the goods and the copies or counterfoils of the relevant cash memoranda or bill or other document in support thereof;

Provided that no single certificate in Form S.T. XXV-A or S.T. XXV-B or S.T. XXV-C, as the case may be, shall cover more than one transaction of sale if the total sale price covered by the certificate exceeds rupees twenty-five thousand;”

3. उक्त अधिसूचना के पैरा 3 में विद्यमान खण्ड (e) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा अर्थात :—

“(e) the purchasing entrepreneur shall be bound to utilise the goods purchased under this notification for use:—

(a) as raw material in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter-state trade or commerce; and

(b) in the processing or packing of goods referred to in (a), for sale:”

4. उक्त अधिसूचना से संलग्न प्रारूप और 0 एम 0 1, ST. XXV-A, ST XXV-B और ST XXV-C में,—

(i) प्रारूप R. M. 1, के पैरा 2 में विद्यमान खण्डों, चिन्हों और ब्रैकेटों

“for use by him in the manufacture in Himachal Pradesh of any goods (a) for sale in the

State of Himachal Pradesh, or (b) for sale or utilisation in the course of inter-state trade or commerce”.

के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“for use by him,—

(a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter-state trade or commerce; and

(b) in the processing or packing of, goods referred to in (a), for sale:—”

(ii) उक्त अधिसूचना से संलग्न प्रारूप S.T. XXV-A और S. T. XXV-B के पैरा 1 में आए “mentioned below” शब्दों के पश्चात् विद्यमान शब्दों, चिन्हों और ब्रैकेटों

“for use by me in the manufacture in Himachal Pradesh of any goods:—

(a) for sale in the State of Himachal Pradesh; or

(b) for sale or utilisation in the inter-state trade or commerce”

के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“for use by me:—

(a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter-state trade or commerce; and

(b) in the processing or packing of goods referred to in (a), for sale;” and

(iii) उक्त अधिसूचना से संलग्न प्रारूप S. T. XXV-C में चिन्हों, शब्दों और ब्रैकेटों

“(a) for sale in the State of Himachal Pradesh; or

(b) for sale or utilisation in the inter-state trade or commerce;”

के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“(a) for sale in the State of Himachal Pradesh; or

(b) for sale in the course of inter-State trade or commerce;”

आदेश द्वारा,

ए० एन० विद्यार्थी,
अतिरिक्त मुख्य सचिव एवं सचिव ।

[Authoritative English Text of this Department's notification No. EXN-F-(12)1/95, dated 3rd June, 1995, as required under Article 348 (3) of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 3rd June, 1995

No. EXN-F-(12)1/95.—In exercise of the powers conferred by section 42-B of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) read with section 20 of the Himachal Pradesh General Clauses Act, 1968, the Governor, Himachal Pradesh is pleased to make the following amendments in this Department's notification No. 1-12/73-E&T-III, dated the 7th February, 1992, published in Rajpatra (Extra ordinary) dated 12th February, 1992, as amended from time to time (hereinafter called the said notification), with immediate effect, namely :—

AMENDMENTS

1. In para 1 of the said notification for the existing clauses (i) and (ii) the following shall be substituted, namely :—

(i) for a period of 10 years from the date of commencement of production by a new industrial unit, no tax shall be levied on the sale, to the following entrepreneurs of goods (other than the goods specified in items 25 and 34 of the Schedule-A appended to the Act), specified in their certificates of registration, for use by them :—

(a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter State trade or commerce; and

(b) in the processing or packing of goods referred to in (a), for sale :—

1. Agriculture Horticulture produce based industries except Breweries, Distilleries, non fruit based wineries and Bottling Plants both for Country Liquor and Indian made Foreign Liquor).
2. Electronic Industrial Units situated in Himachal Pradesh including Computer software and Electronic Assembly Units where value addition in assembling is 25% or more but excluding :—
 - (i) T.V. Assembly units;
 - (ii) Radio Assembly units;
 - (iii) V.C.R./V.C.P. Assembly Units; and
 - (iv) Other units where value addition in assembling is less than 25%.
3. Herbal produce based industries and Aromatic industries.
4. Wool based industry (including Angora wool).
5. Sericulture based industries :

Provided that such concession shall also apply to the sale of such goods to the existing and eligible entrepreneurs, falling in any of these five specified categories of industries, for the remaining or unexpired part of the period of 10 years, reckoned from the date of commencement of production by them, if the concerned entrepreneur is already registered as such for this purpose under the Act;

(ii) the tax shall be levied and paid at the rate of one paise in a rupee, on the sale to an entrepreneur (other than an entrepreneur of the industrial unit specified in

clause (i) of para 1 of this notification of goods, (other than those specified in items 25 and 34 of the Schedule appended to the Act) specified in his certificate of registration, for use by him:—

- (a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter State trade or commerce; and
- (b) in the processing or packing of goods referred to in (a), for sale.

Explanation.—In clause (ii), the tax at the rate of one paise in a rupee shall be levied and paid on the sale to an entrepreneur of old and new industrial unit:

Provided that no tax shall be levied at the subsequent stage when such entrepreneur (an ancillary unit after purchasing the goods at concessional rate of tax of one paise in a rupee, manufactures the goods and sells the goods so manufactured other than those specified in items 25 and 34 of the Schedule 'A' appended to the Act), by him to another entrepreneur, for use by such another entrepreneur, in the manufacture in Himachal Pradesh of any goods (a) for sale in the State of Himachal Pradesh, or (b) for sale in the course of inter State trade or commerce:—

- (a) if the manufactured goods purchased are specified for such use in the certificate of registration of the purchasing entrepreneur; and
- (b) if he, in addition to complying with all the restrictions and conditions specified in para 2 of this notification, furnishes a certificate in Form S.T. XXV-C (as appended to this notification) to the selling dealer, who shall furnish the same along with his return in Form S.T. VIII to the appropriate Assessing Authority".

2. In para 2 of the said notification.—

for the existing sub-clauses (c) and (e) of clause (i), the following shall be substituted, namely:—

“(c) the goods sold are duly specified in the certificate of registration of the purchasing entrepreneur for use by him,—

- (a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter-State trade or commerce; and
- (b) in the processing or packing of goods referred to in (a), for sale;

(e) in respect of such sales the selling registered dealer has fully satisfied himself that the goods being sold by him are specified in the certificate of registration of the purchasing registered dealer for use by him.—

- (a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh or (ii) for sale in the course of inter-State trade or commerce; and
- (b) in the processing or packing of goods referred to in (a) for sale,

and that such selling dealer at the time of furnishing his return in Form S.T. VIII appends thereto a certificate in Form S.T. XXV-A, or S.T. XXV-B as appended to this notification or S.T. XXV-C, as the case may be, duly filled in and signed by the eligible entrepreneur (dealer) purchasing the goods and the copies or counterparts of the relevant cash memoranda or bill or other document in support thereof :

Provided that no single certificate in Form S.T. XXV-A or S.T. XXV-B or S.T. XXV-C as the

case may be, shall cover more than one transaction of sale if the total sale price covered by the certificate exceeds rupees twenty-five thousand; ”

In Para 3 of the said notification, for the existing clause (e), the following shall be substituted, namely:—

“(e) the purchasing entrepreneur shall be bound to utilise the goods purchased under this notification for use,—

- (a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter-State trade or commerce; and
- (b) in the processing or packing of goods referred to in (a), for sale;”

4. In Forms, R.M.I. S.T.XXV-A, S.T.XXV-B and S.T.XXV-C, as appended to the said notification:—

- (i) in para 2 of Form R.M.I., for the existing words, signs and brackets ”for use by him in the manufacture in Himachal Pradesh of any goods (a) for sale in the State of Himachal Pradesh, or (b) for sale or utilization on the course of inter-State trade or commerce:—” the following shall be substituted, namely :—
“for use by him,—

- (a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter State trade or commerce; and
- (b) in the processing or packing of goods referred to in (a), for sale:—”

(ii) in para 1 of the Forms S.T.-XXV-A and S.T.XXV-B, appended to the said notification for the existing words, signs and brackets “for use by me in the manufacture in Himachal Pradesh of any goods:—

- (a) for sale in the State of Himachal Pradesh; or
- (b) for sale or utilisation in the inter-State trade or commerce;”

appearing after the words “mentioned below”, the following shall be substituted, namely:—
“for use by me:—

- (a) as raw material, in the manufacture in Himachal Pradesh of any goods (i) for sale in the State of Himachal Pradesh, or (ii) for sale in the course of inter-state trade or commerce; and
- (b) in the processing or packing of goods referred to in (a), for sale;” and

(iii) in Form S.T.XXV-C, appended to the said notification, for the signs words and brackets.

“(a) for sale in the state of Himachal Pradesh; or

(b) for sale or utilization in the inter-state trade or commerce;”, the following shall be substituted namely:—

“(a) for sale in the State of Himachal Pradesh; or

(b) for sale in the course of inter-state trade or commerce; ”

By order,

A. N. VIDYARTHI,
Additional Chief Secretary-cum-Secretary.

नियन्त्रक, मुद्रण तथा लेखन सामग्री, हिमाचल प्रदेश, शिमला-5 द्वारा मुद्रित तथा प्रकाशित ।